

# Frequently Asked Questions

## 1. Do I have to file?

In general, you must file a California return if:

**Single, or head of household, and either of the following apply:**

- Gross income is more than \$14,138
- Adjusted gross income is more than \$11,310

**Married/RDP filing jointly and either of the following apply:**

- Gross income is more than \$28,276
- Adjusted gross income is more than \$22,620

**Qualifying widow(er) and either of the following apply:**

- Gross income is more than \$23,938
- Adjusted gross income is more than \$21,110

**Can be claimed as a dependent of another taxpayer** and either your gross income or adjusted gross income is more than your standard deduction (use worksheet below):

1. Enter total wages (Form(s) W-2, box 1 or CA Sch W-2, box 1) ..... 1 \_\_\_\_\_
2. Add \$300 to the amount on line 1 ..... 2 \_\_\_\_\_
3. Minimum standard deduction ..... 3 \$850
4. Enter the larger of line 2 or line 3 ..... 4 \_\_\_\_\_
5. Enter your filing status amount ..... 5 \_\_\_\_\_
  - Single ..... \$3,516
  - Married/RDP filing jointly, head of household, or qualifying widow(er) ..... \$7,032
6. Standard deduction for dependents. Enter the smaller of line 4 or line 5 ..... 6 \_\_\_\_\_

If line 6 is less than line 5, **STOP**. You cannot use Form 540 2EZ. Get Form 540A or Form 540 from our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or file online through **CalFile** and **e-file**.

See page 4 for Steps to Determine Filing Requirements.

## 2. How can I get help?

Throughout California more than 1,500 sites provide trained volunteers offering free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. Participating locations are listed on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov), from January 2 through April 15, or call the FTB at (800) 852-5711 to find a location near you.

## 3. When do I have to file?

File and pay by April 15, 2008, but if you can't file by that date, you get an automatic, paperless extension to file by October 15, 2008. Any tax due must be paid by April 15, 2008, to avoid penalties and interest. See form FTB 3519 on page 23. If you make an extension payment with form FTB 3519, you can CalFile, e-file, or use Form 540A, Form 540, or the Long or Short Form 540NR when you file your return. You can not use Form 540 2EZ.

If you are in the military, you may be entitled to certain extensions. For more information, get FTB Pub. 1032, Tax Information for Military Personnel.

## 4. I don't have my W-2s. What do I do?

If all your Forms W-2 were not received by January 31, 2008, contact your employer. Only an employer issues or corrects a Form W-2. Wage and withhold information is available on My FTB Account at [www.ftb.ca.gov](http://www.ftb.ca.gov). For more information, call (800) 338-0505, select personal income tax, then frequently asked questions, and enter code 204 when instructed. Your information may be available through ReadyReturn; visit our Website to see if you qualify.

## 5. Should I round cents to dollars?

Yes, round cents to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next

whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, FTB will disregard the cents.

## 6. I discovered an error on my tax return. What should I do?

If you discover that you made an error on your California income tax return after you filed it (paper or e-file), use Form 540X, Amended Individual Income Tax Return, to correct your return. Get Form 540X online at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505 and enter code 908. You cannot e-file an amended return.

## 7. I owe tax, but don't have the money. What can I do?

File your tax return by the due date to avoid interest and penalties. If you cannot pay on or before the due date, you may pay by credit card or request approval to make monthly payments. See page 9, Credit Card or page 10, Request Monthly Installments.

## 8. How can I find out about the status of my refund?

Go to our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) or call (800) 338-0505. See page 14 for more information.

## 9. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the return or four years from the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.

## 10. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website at [www.ftb.ca.gov](http://www.ftb.ca.gov) as a fillable form.

After filing a tax return, you should notify the FTB of a change of address for up to four years, especially if you leave the state and no longer have a requirement to file a California return.

## 11. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, report these changes to the FTB within six months of the date of the final federal determination. If the changes the IRS made result in a refund due for California, claim a refund within two years of the date of the final federal determination. Either use Form 540X, Amended Individual Income Tax Return, to correct the California income tax return you already filed, or send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION  
FRANCHISE TAX BOARD  
PO BOX 1673  
RANCHO CORDOVA CA 95812-1673

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See Automated Phone Service on page 14.